

BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION
ASSESSMENT APPEALS COMMISSION

Appeal of:)	
)	
JAMES R. & BRENDA G. AYLOR)	Shelby
Dist. C2, Block 32L, Parcel A98)	County
Residential Property)	
Tax Years 2005-2006)	

FINAL DECISION AND ORDER

Statement of the case

This is an appeal by the taxpayer from the initial decision and order of the administrative judge, who determined the subject property should be assessed as follows:

Land value	Improvement	Total value	Assessment
\$84,900	\$243,400	\$328,300	\$82,075

The appeal was heard in Memphis on April 24, 2007 before Commission members Brooks (presiding), Jones and Wade.¹ Mr. Aylor represented himself, and the assessor was represented by John Zelinka and Jonathan Jackson of her staff.

Findings of fact and conclusions of law

The subject property is a home and lot in the Halle Plantation subdivision of Collierville. Mr. Aylor complains the assessor used the highest value indication from the comparable sales presented during the appeal hearings. He further complains the assessor has overshot the square footage of the upstairs of his home. He requests the value be established using a slightly smaller square footage and the lowest of the appraisals on his street. The Commission finds that Mr. Aylor has not borne his burden of proving the administrative judge was wrong in recommending a value of \$328,300.

A proper appraisal of the subject property would determine which of the comparable sales available was most similar to the subject in significant aspects. A proper appraisal would not, on the basis of a desired result, focus on the highest or lowest of the comparable sales. Mr. Jackson testified that of the assessor's comparable sales, sale four was most comparable and had a selling price of \$312,000. We find that this sale suggests a lower value than the \$328,300 arrived at by the Shelby County Board of Equalization. This sale property featured a fireplace, which the subject does not have, and therefore a further adjustment of \$3,000 is in order.

¹ Mr. Jones and Mr. Wade sat as alternates for absent members, pursuant to Tenn. Code Ann. §4-5-302.

Mr. Aylor requested at the hearing that his appeal be amended to include tax year 2006 since the time to appeal to the county board of equalization had run during the pendency of the appeal to the State Board of Equalization. The assessor neither opposed nor supported the request. The Commission finds it is its usual practice to grant such requests, and the appeal will include 2006 unless the assessor subsequently demonstrates good cause to reconsider our action upon a timely petition.

ORDER

It is therefore ORDERED, that the initial decision and order of the administrative judge is modified, and the value and assessment determined as follows:

Land value	Improvement	Total value	Assessment
\$84,900	\$224,100	\$309,000	\$77,250

This order is subject to:

1. Reconsideration by the Commission, in the Commission's discretion.


Reconsideration must be requested in writing, stating specific grounds for relief and the request must be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.

2. Review by the State Board of Equalization, in the Board's discretion. This review must be requested in writing, state specific grounds for relief, and be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.

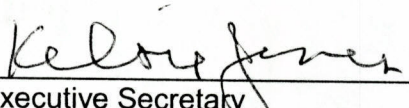
3. Review by the Chancery Court of Davidson County or other venue as provided by law. A petition must be filed within sixty (60) days from the date of the official assessment certificate which will be issued when this matter has become final.

Requests for stay of effectiveness will not be accepted.

DATED: July 5, 2007


Presiding member

ATTEST:


Executive Secretary

cc: Mr. James R. Aylor
Ms. Rita Clark, Assessor